



[4830-01-P]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-157714-06]

RIN 1545-BG43

Determination of Governmental Plan Status; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to advance notice of proposed rulemaking.

SUMMARY: This document contains corrections to advance notice of proposed rulemaking (REG-157714-06) that describes the rules that the Treasury Department and IRS are considering proposing relating to the determination of whether a plan is a governmental plan within the meaning of section 414(d) and contains an appendix that includes a draft notice of proposed rulemaking on which the Treasury Department and IRS invite comments from the public. The document was published in the **Federal Register** on Tuesday, November 8, 2011 (76 FR 69172).

FOR FURTHER INFORMATION CONTACT: Concerning the ANPRM, Pamela R. Kinard at (202) 622-6060 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The correction notice that is the subject of this document is under section 414(d) of the Internal Revenue Code.

Need for Correction

As published, this advance notice of proposed rulemaking (REG-157714-06) contains errors that may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, the publication of this advance notice of proposed rulemaking (REG-157714-06), which was the subject of FR Doc. 2011-28853, is corrected as follows:

1. On page 69173, column 3, in the preamble, under the paragraph heading “Explanation of Provisions”, second paragraph, third line, the language “States or an agency of instrumentality of” is removed and is replaced with the new language “States or an agency or instrumentality of”.
2. On page 69175, column 1, in the Appendix, under the paragraph heading “Application of Section 414(d)”, fifth paragraph, the language “Section 503(a)(1) (applying the prohibited transactions rules in section 503 to governmental plans as defined in section 4975(g)(2))” is removed and is replaced with the new language “Section 503(a)(1) (applying the prohibited transaction rules in section 503 to governmental plans as defined in section 4975(g)(2));”.
3. On page 69177, column 2, footnote 17, fourth line, the language “401(k) plan. See section 401(K)(4)(B)(ii). There is an” is removed and is replaced with the new language “401(k) plan. See section 401(k)(4)(B)(ii). There is an”.
4. On page 69179, column 3, footnote 27, eleventh line, the language “Louis, 420 F. Supp.2 at 1024, citing Lee Const. Co.,” is removed and is replaced with the new language “Louis, 420 F. Supp.2d at 1024, citing Lee Const. Co.”.

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